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ATTORNEYS FOR SPARTECH CORPORATION
AND SPARTECH POLYCOM

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481(RDD)

(Jointly Administered)

**CERTIFICATION OF SERVICE REGARDING OBJECTION
OF SPARTECH CORPORATION AND SPARTECH POLYCOM
TO NOTICE OF CURE AMOUNT WITH RESPECT TO EXECUTORY
CONTRACT OR UNEXPIRED LEASE TO BE ASSUMED AND ASSIGNED IN
CONNECTION WITH THE SALE OF INTERIORS AND CLOSURES BUSINESS**

MARCIA L. STEEN, of full age, hereby certifies as follows:

1. I am a paralegal employed by the firm of Day Pitney LLP, with an office located at 200 Campus Drive, Florham Park, New Jersey. Day Pitney is local counsel for Spartech Corporation and Spartech Polycom in connection with the above-referenced matter.

2. On December 10, 2007, I electronically filed the Objection of Spartech Corporation and Spartech Polycom to Notice of Cure Amount With Respect to Executory Contract or Unexpired Leases to be Assumed and Assigned in Connection With the Sale of Interiors and Closures Business with the United States Bankruptcy Court for the Southern District of New York and thereafter served same upon all parties on the annexed service list as noted thereon.

3. I certify under penalty of perjury that the foregoing statements made by me are true and correct.

/s/ Marcia L. Steen
MARCIA L. STEEN

Dated: January 4, 2008
Florham Park, New Jersey

Service List

Served Via Overnight Mail On 12/10/2007:

Debtors

Delphi Automotive Systems, LLC
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Troy Michigan 48098
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Attn: Deputy General Counsel, Transactional & Restructuring

Served via Email, Facsimile and Overnight Mail on 12/10/2007:

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